

EXHIBIT N

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Via email, facsimile and U.S. mail

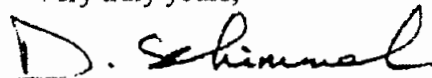
Robert J. Malatak
Hahn & Hessen LLP
488 Madison Avenue
New York, New York 10022

Re: Teleglobe Communications Corp., et al., v. BCE Inc., et al.

Dear Mr. Malatak:

We are in receipt of your letter dated March 3, 2005, regarding the discovery you seek to obtain from Deloitte and Touche and Osler, Hoskin & Harcourt LLP ("Osler"). BCE Inc. ("BCE") has not objected to your efforts to obtain letters of request. BCE will also direct Deloitte and Touche to provide any documents it received from BCE that are responsive to the subpoena and were created during the relevant time period, subject to any applicable Canadian privileges. The remaining documents in Deloitte and Touche's files are not within BCE's possession, custody, or control. BCE similarly will direct Osler to produce non-privileged documents submitted by BCE to Osler that are responsive to the subpoena and were created during the relevant time period, subject to any applicable privileges. We will also ask that Osler provide other responsive non privileged documents created during the relevant time period, subject to all applicable privileges. Furthermore, in an effort to assist you in the discovery process in good faith, we will ask BCE for the address of the Canadian repository for Arthur Andersen, if it is known.

Very truly yours,



Daniel Schimmel

cc: C. Malcolm Cochran, IV

Gregory V. Varallo

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